MANIPUR GAZETTE

सत्यमेव जयते

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 3 | Imphal, Tuesday, April 4, 2023 | (Chaitra 14, 1945)

GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(EXPENDITURE SECTION)

NOTIFICATION NO. 02/2023–STATE TAX

Imphal, the 4th April, 2023

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by section 148 of the State Goods and Services Tax Act, 2017 (3 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Council, hereby notifies that the registered person, whose registration has been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of the said Act on or before the 31st day of December, 2022, and who has failed to apply for revocation of cancellation of such registration within the time period specified in section 30 of the said Act as the class of registered persons who shall follow the following special procedure in respect of revocation of cancellation of such registration, namely:–

(a) the registered person may apply for revocation of cancellation of such registration upto the 30th day of June, 2023;

(b) the application for revocation shall be filed only after furnishing the returns due upto the effective date of cancellation of registration and after payment of any amount due as tax, in terms of such returns, along with any amount payable towards interest, penalty and late fee in respect of the such returns;

(c) no further extension of time period for filing application for revocation of cancellation of registration shall be available in such cases.

Explanation: For the purposes of this notification, the person who has failed to apply for revocation of cancellation of registration within the time period specified in section 30 of the said Act includes a person whose appeal against the order of cancellation of registration or the order rejecting application for revocation of cancellation of registration under section 107 of the said Act has been rejected on the ground of failure to adhere to the time limit specified under sub-section (1) of section 30 of the said Act.

DR. RAJESH KUMAR,
Chief Secretary (Finance),
Government of Manipur.

Printed at the Directorate of Printing & Stationery, Government of Manipur/260-C/04-04-2023.